

**ORDINANCE NO. 87-2007**

**BUSINESS LICENSE CODE OF THE  
CITY OF MONTGOMERY, ALABAMA  
FOR THE YEAR 2008 AND EACH SUBSEQUENT YEAR**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF  
MONTGOMERY, ALABAMA, as follows:**

**SECTION 1. PURPOSE**

- (a) The following ordinance, enacted pursuant to the *Code of Alabama* 1975 as amended, including, without limitation, the Municipal Business License Reform Act of 2006, Act 2006-586, Act of Alabama 2006 and including and adopting as applicable to this ordinance, the Taxpayers' Bill of Rights and Uniform Revenue Procedures set forth as Chapter 16, Art. II, §§16-31 thru 16-39 inclusive, Montgomery City Code, is hereby declared to be and is adopted as the business license code and schedule of licenses for the City of Montgomery for the calendar year beginning January 1, 2008 and for each subsequent calendar year thereafter, and shall be known and may be cited as the "Montgomery Business License Code." Except as hereinafter specifically provided, the Uniform Revenue Procedures are adopted and shall be applicable with regard to this ordinance.
- (b) In addition to raising revenue, the purpose of licensing and this ordinance is to regulate the transaction of all business within the City, to protect the public, provide for the safety, preserve the health, promote the prosperity, and improve the morals, order, comfort and convenience of the inhabitants of the City and others transacting business with City business licensees.

## **SECTION 2. LEVY OF TAX**

There is hereby levied and assessed a business license tax for the privilege of doing any kind of business, trade, profession or other activity by whatever name called, within the City of Montgomery, or its police jurisdiction. Any person desiring to secure a business license to operate in the City of Montgomery or its police jurisdiction shall file an application with City Revenue Department on the form furnished by the City.

## **SECTION 3. DEFINITIONS**

Unless the context clearly requires otherwise, the following terms shall have the following meanings as set forth below:

[1] BUSINESS. Any commercial or industrial activity or any enterprise, trade, profession, occupation, calling or livelihood, including the lease or rental of residential or nonresidential real estate, or lease of equipment, items or personal property, whether or not carried on for gain or profit, and whether or not engaged in as a principal or as an independent contractor, which is engaged in, or caused to be engaged in, within the City of Montgomery or its police jurisdiction; but shall not include services rendered by an employee to his or her employer.

[2] BUSINESS LICENSE. An annual license issued by the City for the privilege of doing any kind of business, trade, profession, or any other activity, by whatever name called, within the City of Montgomery or its police jurisdiction.

[3] CITY. The City of Montgomery and its police jurisdiction.

[4] DESIGNEE. The City employee, generally a License Inspector or Revenue Auditor, by whatever names called, designated by and under the supervision of the Revenue Administrator.

[5] GROSS RECEIPTS. The measure of any and all receipts of a business from whatever source derived, to the maximum extent permitted by applicable laws and constitutional provisions, to be used in calculating the amount due for a business license. Provided, however, that:

- (a) Gross receipts shall not include any of the following taxes collected by the business on behalf of any taxing jurisdiction or the federal government: All taxes which are imposed on the ultimate consumer, collected by the taxpayer and remitted by or on behalf of the taxpayer to the taxing authority, whether state, local or federal, including but not limited to utility gross receipts levied pursuant to Ala. Code 1975, Article 3, Chapter 21, Title 40; license taxes levied pursuant to Ala. Code 1975, Article 2, Chapter 21, Title 40; or reimbursements to professional employer organizations of federal, state or local payroll taxes or unemployment insurance contributions; but no other deductions or exclusions from gross receipts shall be allowed except as provided in this article.
- (b) A different basis for calculating the business license may be used by the municipality with respect to certain categories of taxpayers as prescribed in Ala. Code 1975, §11-51-90B.
- (c) For a utility or other entity described in Ala. Code 1975, §11-51-129, gross receipts shall be limited to the gross receipts derived from the retail furnishing of utility services within the municipality during the preceding year that are taxed under Ala. Code 1975, Article 3 of Chapter 21 of Title 40, except that nothing herein shall affect any existing contract or agreement between a municipality and a utility or other entity. The gross receipts derived from the furnishing of utility services shall not be subject to further business license taxation by the municipality.

(d) Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowing, the sale of a capital asset, the repayment of the principal portion of a loan, the issuance of stock or other equity investments, or capital contributions, or the undistributed earnings of subsidiary entities, or bad debts.

[6] LICENSEE. Any taxpayer or any person issued a business license under this Ordinance and/or other person responsible for the payment of the municipal license tax.

[7] LICENSE YEAR. The Calendar Year. The license year of the City shall begin on the first day of January of each year, and shall end on the thirty-first day of December of each year; and, except where otherwise provided, each license issued under the authority of this ordinance, whether issued on or after the first day of January of the year for which it is issued, shall expire on the thirty-first day of December of same year.

[8] PERSON. Any individual, association, estate, trust, partnership, limited liability company, corporation, or other entity of any kind, except for any nonprofit corporation formed under the laws of Alabama which is operated to enable municipalities that become members of such nonprofit corporation to finance or refinance capital projects and related undertakings, on a cooperative basis, and whose board of directors or other governing body consists primarily of elected officials of the municipality or their appointees.

[9] REVENUE ADMINISTRATOR. The City employee, under the supervision of the Finance Director, charged with the primary responsibility of administering the City of Montgomery business license tax levied by this Ordinance, or any subsequent ordinance.

[10] TAXPAYER. Any person subject to or liable under this ordinance for any business license tax; any person required to file a return with respect to, or pay or remit the business license tax levied under this ordinance or to report any information or value to the City; or any

person required to obtain, or who holds any interest in, any business license issued by the City; or any person that may be affected by any act or refusal to act by the City under this ordinance, or to keep any records required by this ordinance or by statute.

[11] WILLFULLY. An act is done willfully when it is done voluntarily, with a conscious motion of the will. Willfulness does not require knowledge that the conduct was unlawful.

[12] APPLICATION. A written form designed by the City to be filled out with pertinent data and used in applying for a business license. The application form shall consist of the Uniform Business License Application set forth in Ala. Code §11-51-90 and every applicant shall furnish the following additional information under oath:

- (i) Name and address of the applicant (business address of a corporation or other business entity not an individual) as follows:
  - An individual shall furnish his or her legal name and all aliases, date of birth, legal business name or trade name, business physical and mailing addresses and all residential addresses of the applicant for the past five years.
  - A partnership shall furnish its legal name, any trade name(s), business and physical mailing addresses, date and state of formation, proof of good standing to do business in Alabama, and names and aliases used by all the partners, whether general or limited, accompanied by proof of the existence of the partnership;
  - A corporation shall furnish its exact corporate name, and any trade name(s) under which it operates or has operated, business and physical mailing addresses, the date and state of incorporation, evidence that it is qualified to do business and is in good standing in Alabama, and the legal names and all aliases used and the capacity of all officers, directors and shareholders owning 20% or more of the corporate stock;
  - A limited liability company or any other business entity shall furnish its exact name, any trade name(s) under which it operates or has operated, business and physical mailing addresses, the date and state of its organization, evidence that it is in good standing in Alabama, and the legal names and aliases used in capacity of all its officers, directors and members or owners with a 20% or more interest in the entity;

- (ii) The nature of the business to be conducted and products to be sold or otherwise made available to customers;
- (iii) Whether the applicant has had a business license or permit previously granted by the City, and whether it is currently operating or had previously operated in the City with a business license; whether the applicant or related business entity has had a business license or permit revoked or suspended within the previous five years, the reason therefor, the business entity or trade name under which the applicant operated that was subject to suspension or revocation; any convictions, for crimes including any felony and any misdemeanor involving moral turpitude or punishable by imprisonment, involving the applicant or its officers, directors, member, owners, managers or shareholders owning 20% or more interest in the entity;
- (iv) A statement that the premises or business location is properly zoned and is in full compliance with City building codes;
- (v) Any conviction or citation for zoning or building code violations within the preceding five years;
- (vi) Whether applicant has been adjudged a bankrupt, voluntarily or involuntarily; has been placed in a receivership; or has otherwise been involved in a debtor proceeding;
- (vii) Whether applicant has been a party to civil litigation within the preceding ten years;
- (viii) A statement that the applicant or its predecessor is not currently engaged, and has not previously been engaged, in business within the City without a valid business license

All regulated businesses shall furnish proof of current licensure, permit or certification by the appropriate regulatory agency.

Additionally, every applicant seeking to be licensed shall authorize a police and criminal background investigation of the applicant, its officers, directors, owners, managers, the form for which shall be included with the application, which form shall survive for use at any time during licensure, including renewals, and inspections. Provided every applicant for initial license or renewal shall submit an application on the application form. After the initial license year 2008, if the applicant is seeking renewal of an existing license for the same business, he shall, in lieu of this form certify that there has been no changes, or renew the license application with changes.

13] OTHER TERMS. Other capitalized or specialized terms used in this ordinance, and not defined above, shall have the same meanings ascribed to them in Section 40-2A-3, *Code of Alabama*, 1975, unless the context therein indicates otherwise.

**SECTION 4. LICENSE TERM; MINIMUM TAX**

The license term and the minimum amount for a business license are as follows:

- (a) *Full Year*. Every person who commences business before the first day of July shall be subject to and shall pay the annual license for such business in full.
- (b) *Half Year*. Every person who commences business on or after July 1<sup>st</sup>, shall be subject to and shall pay one-half (1/2) the annual license for such business for that calendar year.
- (c) *Issue Fee*. For each license issued there shall be an issue fee collected of ten dollars (\$10.00) and said issue fee shall be collected in the same manner as the license tax. The issue fee may be increased every five years subject to an increase by the Alabama Department of Revenue.
- (d) *Minimum License Tax*. Unless otherwise specified in the schedules set forth in this ordinance, the minimum annual license shall be \$150 whether for a full or half year.
- (e) *Annual Renewal*. Except as provided in subsections (i) or (ii), the business license shall be renewed annually on or before the 1<sup>st</sup> day of January each year which shall be the due date, but shall not become delinquent until the 31<sup>st</sup> day of January each year.

( i ) If the due date for payment of any business license falls on a weekend or a holiday recognized by the municipality from time to time, the due date shall automatically be extended until the next business day.

( ii ) Insurance company annual license renewals shall be renewed in accordance with Section 11-51-122 of the *Code of Alabama* (1975) which states that each year, each insurance company shall furnish the municipality a statement in writing duly certified showing the full and true amount of gross premiums received during the preceding year and shall accompany such statement with the amount of license tax due according to the licensing schedule. Failure to furnish such statement or to pay such sum shall subject the company and its agents to those penalties as prescribed for doing business without a license as provided for in this ordinance and in the City code.

( iii ) On or before December 31st of each year, a renewal reminder shall be mailed to each licensee that purchased a business license during the current year. Said renewal notice shall be mailed via regular U.S. mail to the licensee's last known address of record with the municipality. Licensees are required to furnish the municipality any address changes for their business prior to November 1<sup>st</sup> in order for them to receive their notice.

( iv ) Business license renewal payments received by the City shall be applied to the current renewal only when any and other debts the licensee owes to the City are first paid in full. Such payments shall be first applied to the payment of other debts the licensee owes to the City. No business license shall be issued if the current renewal payment does not meet said prior obligations and the current



renewal. Failure to pay such sums shall subject the licensee and its agents to those penalties as prescribed for doing business without a license provided for in this ordinance and in the City code.

**SECTION 5. LICENSE SHALL BE LOCATION SPECIFIC**

- (a) For each place at which any business is carried on, a separate license shall be paid, and any person desiring to engage in any business for which a license is required shall designate the place at which business is carried on, and the license to be issued shall designate such place, and such license shall authorize the carrying on of such business only at the place designated.
- (b) Every taxpayer dealing in one or more of the articles, or engaging in two or more of the businesses, vocations, occupations or professions scheduled herein, shall take out and pay for a license for each line of business from which the taxpayer derives 10 percent of its gross receipts, otherwise the gross receipts from the additional articles shall be included in the taxpayer's primary line of business. The business license shall show all articles included in the gross receipts on the face on the license.
- (c) Each person operating what is commonly known as leased departments in department stores or other retail stores shall pay a license on each department so leased.

**SECTION 6. BONA FIDE BRANCH OFFICE OUTSIDE OF POLICE JURISDICTION**

A taxpayer subject to the license authorized by this ordinance that is engaged in business in other municipalities may account for its gross receipts so that the part of its gross receipts attributable to its branch offices will not be subject to the business license imposed by this ordinance. To establish a bona fide branch office, the taxpayer must demonstrate proof of all following criteria:

- (i) The taxpayer must demonstrate the continuing existence of an actual facility located outside the City and its police jurisdiction, such as a retail store, outlet, business office, showroom, or warehouse, to which employees and/or independent contractors are assigned or located during regular normal working hours.
- (ii) The taxpayer must maintain books and records, which reasonably indicate a segregation or allocation of the taxpayer's gross receipts to the particular facility or facilities.
- (iii) The taxpayer must provide proof that separate telephone listings, signs, and other indications of its separate activity are in existence.
- (iv) Billing and/or collection activities relating to the business conducted at the branch office or offices are performed by an employee or other representative, of the taxpayer who has such responsibility for the branch office.
- (v) All business claimed by a branch office or offices must be conducted by and through said office or offices.
- (vi) The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.
- (vii) The facility or facilities claiming to be classified as a branch office or offices must have been operating continuously on a monthly basis for the 12 months prior to the date on which business licenses are due and payable.
- (viii) Nothing herein shall be construed as exempting businesses from payment of a license on the basis of a lack of physical location.

## **SECTION 7. AGENTS AND REPRESENTATIVES OF NON-RESIDENTS**

Agents or other representatives of non-residents who are doing business in the City shall be personally responsible for compliance with this ordinance by their principal and of the business they represent.

## **SECTION 8. RESTRICTION ON TRANSFER OF LICENSE**

No license shall be transferred except with the consent of the City Council or the director of finance or other chief revenue officer or his or her designee, and no license shall be transferred to reflect a physical change of address of the taxpayer within the City more than once during a license year and never from one taxpayer to another. Provided that a mere change in the name or ownership of a taxpayer that is a corporation, partnership, limited liability company or other form of legal entity now or hereafter recognized by the laws of Alabama shall not constitute a transfer for purposes of this chapter, unless (1) the change requires the taxpayer to obtain a new federal employer identification number or Department of Revenue taxpayer identification number or (2) in the discretion of the City, the subject license is one for the sale of alcoholic beverages. Nothing in this section shall prohibit City from requiring a new business license application and approval for an alcoholic beverage license.

## **SECTION 9. VALIDITY OF LICENSE PAID BY CHECK**

Whenever a license shall be issued in return for payment by any check, such license shall not be valid or of any force or effect unless and until such check shall be duly paid upon presentation to the drawee. If the check is returned, the business is considered to be and is operating without a license in violation of this Ordinance. Returned checks shall be collected by the City License Inspector in accordance with the City's administrative and enforcement procedures.

## **SECTION 10. ENFORCEMENT**

The provisions of this ordinance shall be enforced by the License Inspector, by whatever name called, under the supervision of the Revenue Administrator. This official shall have the authority: to enter upon any premises for the purpose of making inspections necessary in carrying out his/her duties, to write citations for violations, to institute criminal proceedings, and to require any illegal business or one operating illegally to immediately cease operations in accordance with the City's administrative and/or enforcement procedures.

## **SECTION 11. CITATIONS FEES FOR VIOLATIONS**

The Revenue Administrator and License Inspectors are empowered with the authority to issue citations for violations of this Ordinance. Citation fees of up to \$100.00 may be imposed for violations when a citation has been issued and the recipient does not comply within the time allowed.

## **SECTION 12. REGULATION OF GRANT OR RENEWAL OF LICENSES**

(a) No license prescribed in this ordinance shall be issued or renewed until the provisions of this ordinance have been complied with, all debts due by the applicant to the City have been paid in full, and the filing and license fees are paid to the Revenue Administrator. No license shall be issued when its issuance would violate a statute, ordinance, law or when an order from a court of law prohibits the applicant from obtaining a license in the City, even if an appeal is pending.

(b) Licenses shall be granted and issued by the Revenue Administrator only to reputable individuals, to associations and partnerships whose members are reputable individuals, or to reputable corporations, limited liability companies or other entities organized under the laws of the State of Alabama or duly qualified thereunder to do business in Alabama, and then only

when it appears that all officers and directors of the corporation, limited liability company or other entity are reputable individuals.

(c) The Revenue Administrator is granted discretionary powers in acting upon license applications under the provisions of this ordinance. It shall be the duty of the Revenue Administrator and the purpose of this regulation of the grant or renewal of licenses to protect the public, provide for the safety, preserve the health, promote the prosperity, and improve the morals, order, comfort and convenience of the inhabitants of the City and others transacting business with City business licensees. Approval of a license application is not a matter of routine, but requires affirmative action by the Revenue Administrator or the City Council on referral or review; approval involves the appraisal of facts included within the application, any investigation, and the exercise of judgment in the formation of a considered opinion by the Revenue Administrator or the City Council on referral or review. Such exercise of judgment and formation of opinion shall be based upon objective standards utilized in determining issues such as reputable persons including, but not limited to, reputation within the community for good character, reputation, integrity. In making the evaluation, exercise of judgment and formation of opinion, the Revenue Administrator shall consider whether the application was complete or incomplete, contains material falsehoods or misrepresentations, whether the applicant is legally competent to engage in such business in Alabama and the City, and to contract or sue and be sued; whether the applicant has the right to engage in business in Alabama and in the City of Montgomery and is qualified and in good standing; whether the applicant has failed to pay past debts to the City or to others, including without limitation outstanding fines or damage to public or private property; and whether permitting the applicant to engage in the proposed business poses an unreasonable danger to health and safety to the public or persons transacting business with such licensee.

The foregoing objective standards are in addition to those set forth elsewhere in this ordinance including, without limitation, whether the applicant is in compliance with City codes and ordinances, in compliance with State health requirements and State licensure requirements, has engaged in business without a license, has failed to permit inspection and to produce records or has obstructed or interfered with designee of the City in carrying out the purposes of this ordinance or its predecessor ordinances, has failed to file the required report for the ascertainment of the proper business classification and the correct amount of license tax for the applicant, and any other standard which is necessary to protect the public and provide for the safety, preserve the health, promote the prosperity, and improve the morals, or comfort and convenience of the inhabitants of the City and others transacting business with City business licensees. Provided if the applicant is seeking renewal of an existing license for the same business and has operated said business for one or more years without complaint or other incidents, and indicates under oath on the current renewal application that there is no change in the data and information contained in the application, the Revenue Administrator shall renew the license.

**SECTION 13. COMPLIANCE WITH CITY CODES AND ORDINANCES.**

No business shall be carried on, at a location or place of business, and no privilege license shall be issued therefor until such time as the zoning ordinances, building codes and other codes and ordinances of the city are fully complied with where applicable; proof thereof to be evidenced through certification by the appropriate departments or other responsible office of the City on the license application. If a certificate of occupancy is issued by the building division, such can be used in lieu of such coordination action.

**SECTION 14. COMPLIANCE WITH STATE HEALTH REGULATIONS AND STATE LICENSURE OR CERTIFICATION REQUIREMENTS**

- (a) No establishment, work or other endeavor controlled or covered by the provisions of *Code of Alabama* §22-20-5 (1975) dealing with public health requirements, shall be issued a license until a permit or other evidence of compliance with such provisions of such law is presented to the Director of Finance or his designee.
- (b) No business or profession which requires licensure by an agency of the State or a professional organization such as the Alabama Medical Licensure Board, Alabama State Bar, Alabama State Board of Health, Alabama State Health Planning and Development Agency, Alabama Alcoholic Beverage Control Board and other similar regulatory agencies, shall be licensed by the City until a permit, certification or other evidence of compliance with the provisions of law regulating such business or profession is presented to the Director of Finance or his designee. Attachment of a copy of a current license, certificate or permit issued by such regulatory agency shall be sufficient proof of compliance for the Revenue Administrator, and if referred, sufficient proof of compliance with those regulatory standards for consideration by the City Council.

**SECTION 15. ABRIDGEMENT OF COUNCIL'S RIGHTS**

The adoption of this ordinance, or the fixing of any license fee, shall not abridge the rights of the city council, to change, alter, increase or decrease, or revoke or suspend for cause, any of the licenses in this ordinance or otherwise fixed and prescribed, at any time; and when any

increase is made, unless the increase is paid within 30 days, the license shall be revoked, and no further business carried on under such license; nor shall it abridge the right of the city council to require a license for any exhibition, trade, business, occupation, vocation, calling or profession not included in this schedule.

**SECTION 16. UNLAWFUL TO ENGAGE IN BUSINESS WITHOUT A LICENSE**

It shall be unlawful for any person, taxpayer, or agent of a person or taxpayer to engage in any business or vocation in the City for which a license is required without first having procured a license. A violation of this provision, in addition to the penalties otherwise set forth in this ordinance, shall be punishable by a fine not to exceed the sum of five hundred (\$500) for each offense, and if a willful violation, by imprisonment, not to exceed six months, or both, at the discretion of the court trying the same. Each day shall constitute a separate offense.

Any business found to be operating or carrying on business within the City for which a license is required without such license shall be shut down and closed to the public by order of the Revenue Administrator. Such license may not be issued without a finding by the City Council of good cause for the failure to obtain or renew the license. The foregoing shall be additional to any other penalties imposed by this ordinance, the City Code or any statute for failure to obtain a license.

Provided it shall not be unlawful where such business, person, taxpayer, or agent of a person or taxpayer has been issued and holds a current business license that has not been revoked or suspended and has been renewed and paid in full prior to January 31 of that license year.



## **SECTION 17. UNLAWFUL SALES**

### **(a) Unlawful Automobile Sales on Commercial Property**

It shall be unlawful for anyone to park automobiles for sale on commercial zoned property which is not specifically licensed for the sale of automobiles. To do so, is a violation of this ordinance and may be enforced in accordance with procedures set forth in this ordinance and in the City Code.

### **(b) Unlawful Real Estate Sales**

It shall be unlawful for any person, including a real estate company, to charge or collect a commission or other fee or charge for the sale of real estate located within the City unless such sales person, broker or agent, or the real estate company of such sales person, broker or agent shall be licensed by the City to sell real estate, or unless such sales person, broker or agent or real estate company shall make the real estate sale in cooperation, and sharing the fee or commission, with a real estate company, broker or agent who is licensed by the City to sell real estate.

## **SECTION 18. LICENSE MUST BE POSTED**

Every license shall be posted and displayed in a conspicuous place, where said business, trade or occupation is carried on, and the holder of the license shall immediately show same to the designee of the City upon being requested so to do. Any transient or non-resident person, firm or corporation doing business within the City who does not have a permanent business location in the City shall carry such license either upon his person or any vehicle or other conveyance used in such business, and such person shall exhibit the same when so requested. If a permanent location is not used, or if a residence is used for mailing and telephone service, the license will reflect "No Permanent Location." Such licenses are not valid for a specific location.

## **SECTION 19. VEHICLE SIGNS**

All vehicles used in the course of business by contractors, sub-contractors or any other business that normally works from a vehicle, such as lawn service, landscape, or curb painter, shall have signs plainly and visibly marked on each side of the vehicle indicating the full name, address and phone number of the business or owner. Firm name should be at least four inches high and corresponding appropriate width.

## **SECTION 20. DUTY TO FILE REPORT**

It shall be the duty of every person subject to such license tax to render to the City on such forms as may be required, a sworn statement showing the total business done, amount of sales, gross receipts and gross sales, stock, value of furniture and other equipment, capital invested, number of helpers or employees, amount of space occupied, or other factor described in the schedule, one or several, as the case may require, for the ascertainment of the classification of such person for license taxation purposes and the correct amount of license tax to which such person is subject.

## **SECTION 21. PROCEDURE FOR REVIEW AND DENIAL OF APPLICATIONS**

- (a) The City designee shall have the authority to investigate all applications and to issue such license if the applicant is in proper form and in compliance with the provisions and requisites of this ordinance, or not to issue such license if the application is incomplete, or not in compliance with the provision and requisite of this ordinance, subject to City Council review; and may refer any application to the City Council for a determination of whether such license should or should not be issued. Such referral shall be made within 15 days of the receipt of the application;

otherwise the City designee shall approve the issuance of a license to an applicant.

- (b) If the City Council denies the issuance of any license referred to it, the City clerk shall promptly notify the applicant of the City Council's decision.
- (c) If said applicant desires to appear before the City Council to show cause why said license should be issued, the applicant shall file a written notice with the City clerk, said notice to be filed within two (2) weeks from the date of mailing to the applicant by the City clerk of the notice of the denial of such license by the City Council.
- (d) Upon receipt of said notice from the applicant, the City clerk shall promptly schedule a hearing before the City Council, to be held at the next regular City Council meeting within fifteen (15) days from the date of receipt of such notice, and shall give written notice of the date, time and place of said hearing to the applicant.
- (e) The applicant shall be given the opportunity to appear personally, or through his counsel, or both at the hearing, and the City Council shall proceed to hear any evidence which may be presented both for and against the issuance of said license.
- (f) The City Council shall make a decision within 15 days, but not later than the next regular City Council meeting unless waived with consent of the applicant. If the City Council determines from the evidence presented that, applying objective standards, in order to either provide for the safety, preserve the health, promote the prosperity, or improve the morals, order,

comfort and convenience of the inhabitants of the City said license should not be granted or that said license shall not be granted because the person was operating without a license, it shall enter an order to that effect; otherwise, said license shall be ordered issued upon payment of any required license fees.

- (g) Any decision of the City Council that said license shall not be granted and shall be subject to judicial review by an appeal to the Circuit Court of Montgomery County, Alabama and subsequent appeal to the appropriate appellate court in accordance with the Alabama Administrative Procedure Act, including *Code of Alabama* §§41-22-20 & -21 (1975).

## **SECTION 22. DUTY TO PERMIT INSPECTION AND PRODUCE RECORDS**

Upon request by the designee of the City, it shall be the duty of all licensees to:

- (a) Permit the designee of the City to enter the business and to inspect all portions of the licensee's place or places of business for the purposes of enabling said City designee to gain such information as may be necessary or convenient for determining the proper license classification, and determining the correct amount of license tax;
- (b) To furnish information during reasonable business hours, at the licensee's place of business in the City or its police jurisdiction, all books of account, invoices, papers, reports and memoranda containing entries showing amount of purchases, sales receipts, inventory and other information from which the correct license tax classification of such person may be ascertained and the correct amount of license tax to which he is subject may be determined, including exhibition of bank deposit

books, bank statements, copies of sales tax returns to the State of Alabama, copies of Alabama income tax returns and federal income tax returns.

#### **SECTION 23. UNLAWFUL TO OBSTRUCT**

It shall be unlawful for any person or for any agent, servant or employee of such person, to fail or refuse to perform any duty imposed by this ordinance; or for any person, agent, servant or employee of such person to obstruct or interfere with the designee of the City in carrying out the purposes of this ordinance. Each day's failure or refusal to perform any duty imposed by this section or obstruction or interference with the designee of the City as provided in this section shall constitute a separate offense.

#### **SECTION 24. PRIVACY**

- (a) It shall be unlawful for any person connected with the administration of this ordinance, without the written permission or approval of the taxpayer, to divulge any information obtained by him or her in the course of inspection and examination of the books, papers, reports and memoranda of the taxpayer made pursuant to the provisions of this ordinance, except to the mayor, the City attorney or others authorized by law to receive such information described herein.
- (b) It shall be unlawful for any person to print, publish, or divulge, without the written permission or approval of the taxpayer, the license application form of any taxpayer or any part of the license application form, or any information secured in arriving at the amount of tax or value reported, for any purpose other than the proper administration of any matter administered by the City or upon order of any court, or as otherwise allowed in this ordinance.

- (c) Nothing herein shall prohibit the disclosure of the fact that a taxpayer has or has not purchased a business license. Statistical information pertaining to taxes may be disclosed to the City Council upon their written request through the Mayor's office. It shall be unlawful for any person to violate the provisions of this section 24.

**SECTION 25. FAILURE TO FILE ASSESSMENT.**

- (a) In any case where a person subject to paying a license tax as provided in this ordinance fails to do so, the city designee shall be authorized to assess and determine the amount of license taxes due using the best information available either by return filed or by other means.
- (b) The taxpayer shall be notified by registered or certified mail, or by personal service, of the amount of any such assessment, and of his right to appear before the City Council on a day named not less than twenty (20) days from the date of notice and to show cause why such assessment shall not be made final. Such appearance may be made by agent or attorney.
- (c) If no showing is made on or before the date fixed in such notice, or if such showing is not sufficient in the judgment of the City, such assessment shall be made final in the amount originally fixed, or in such other amount as is determined by the City to be correct. If upon such hearing the municipal designee finds a different amount due than that originally assessed, he or she shall make the assessment final in the correct amount, and in all cases shall notify the taxpayer of the assessment as finally fixed.

- (d) A notice by the United States mail, addressed to the taxpayer's last known place of business, shall be sufficient. Any assessment made by the designee of the City shall be prima facie correct upon any appeal.

**SECTION 26. LIEN FOR NON-PAYMENT OF LICENSE TAX**

On all property, both real and personal, used in the business, the City shall have a lien for such license tax, which lien shall attach as of the date when the license is due, as allowed by *Code of Alabama* §11-51-44 (1975).

**SECTION 27. CRIMINAL PENALTIES**

Any person found guilty of violating any of the provisions of this ordinance shall be fined in an amount not less than fifty dollars (\$50.00) and not more than five hundred dollars (\$500.00), and may also be sentenced to imprisonment for a period of not exceeding six (6) months, in the discretion of the court trying the case. Violations on separate days shall each constitute a separate offense.

**SECTION 28. NUISANCE AND INJUNCTIVE RELIEF**

In addition to the remedies provided by *Code of Alabama* (1975) §11-51-150 et seq., the continued or recurrent performance of any act or acts within the City's corporate limits or within its police jurisdiction for which a license may be revoked or suspended under this ordinance is hereby declared to be detrimental to the health, safety, comfort and convenience of the public and is a nuisance. The City, as an additional or alternative remedy, may institute injunctive proceedings in a court of competent jurisdiction to abate the same.

## **SECTION 29. PENALTIES AND INTEREST**

Montgomery City Code §16-39 notwithstanding, the following shall apply:

- (a) All licenses not paid within thirty (30) days from the date they fall due shall be increased by fifteen (15) percent for the first thirty (30) days they shall be delinquent, or fraction thereof, and shall be increased by an additional fifteen (15) percent for a delinquency of sixty (60) or more days, but this provision shall not be deemed to authorize the delay of thirty (30) days in the payment of the license due, which may be enforced at once.
- (b) In the case of persons who began business on or after the first day of the calendar year, the license for such "new business" shall be increased by fifteen (15) percent for the first fifteen (15) days they shall be delinquent, and shall be increased by an additional fifteen (15) percent for a delinquency of forty-five (45) days or more.
- (c) All delinquent accounts (both license taxes and penalties) shall also be charged simple interest at the rate of one (1) percent per month.
- (d) The Revenue Administrator or the City Council is authorized to reduce or waive any penalties upon a determination of reasonable cause. Reasonable cause shall include, but not be limited to those instances where the taxpayer has acted in good faith in failure in filing or reporting or paying any tax, or such other cause set forth in Ala. Code 1975 §11-51-93(c). The burden of proving reasonable cause shall be on the taxpayer, and a determination by City that reasonable cause does not exist shall be reversed only if that determination was made arbitrarily and capriciously. Interest may not be waived.



### **SECTION 30. PROSECUTIONS UNAFFECTED**

The adoption of this ordinance shall not in any manner affect any prosecution of any act illegally done contrary to the provisions of any ordinance now or heretofore in existence, and every such prosecution, whether begun before or after the enactment of this ordinance shall be governed by the law under which the offense was committed; nor shall a prosecution, or the right to prosecute, for the recovery of any penalty or the enforcement of any forfeiture be in any manner affected by the adoption of this ordinance; nor shall any civil action or cause of action existing prior to or at the time of the adoption of this ordinance be affected in any manner by its adoption.

### **SECTION 31. PROCEDURE FOR REVOCATION OR SUSPENSION OF LICENSE OR REFUSING TO GRANT A LICENSE**

- (a) Any lawful license issued to any person to conduct any business shall be subject to revocation by the City Council for the violation by the licensee, his or her agent, servant, or employee of any provision of this ordinance or of any ordinance of the City, or the City Code, or any statute of the State of Alabama relating to the business for which such license is issued; and shall also be subject to revocation by the City Council if the licensee, his or her agent, servant, or employee under color of such license violates or aids or abets in violating or knowingly permits or suffers to be violated any penal ordinance of the City or any criminal law of the State of Alabama or the United States; and shall also be subject to revocation by the City Council if, in connection with the issuance or renewal of any license, the licensee or his or her agent filed or caused to be filed any application, affidavit, statement, certificate, book, or any other data containing any false, deceptive or other misleading information or omission of material fact.

- (b) The conditions hereinabove set forth in this ordinance as grounds for the revocation of a license shall also constitute grounds for refusing to renew a license or to grant a new license.
- (c) The City Council shall set a time for hearing on the matter of revoking or refusing to grant or renew a license; and a notice of such hearing shall be given to the licensee, or the applicant for renewal, as the case may be, at least ten (10) days before the day set for said hearing. At the hearing the City Council shall hear all evidence offered by any party and all evidence that may be presented bearing upon the question of revocation or the refusal of renewal, as the case may be. The City Council shall render its decision not later than the next regular council meeting. The decision of the Council shall be subject to judicial review by appeal to the Circuit Court of Montgomery County, Alabama pursuant to Alabama Administrative Procedure Act.

## **SECTION 32. DETERMINATION OF LICENSE TAX**

License taxes herein levied and assessed shall be determined as follows:

- [a] Flat rate and special privilege license tax as set forth in this ordinance.
- [b] Determination of gross receipts as defined in Section 3-5 of this ordinance.
- [c] Determination of license schedule from Section 36 of this ordinance.
- [d] Compute fee from appropriate license schedule, using the previous calendar year's gross receipts. The fiscal year gross receipts may be used if the taxpayer so notifies the City prior to or simultaneously with filing the first business license form. The taxpayer's use of fiscal year data shall constitute an irrevocable election to use fiscal year data with respect to the current and

subsequent business license years unless the Revenue Administrator or his or her designee consents otherwise.

### **SECTION 33. DETERMINATION OF LICENSE TAX ON NEW BUSINESS**

New businesses will compute license fees as follows:

(a) Flat Rate Licenses:

[1] Every person whose business is based on a flat rate license and commences business between January 1 and July 1 shall be subject to and shall pay the annual license for such business in full.

[2] Every person whose business is based on a flat rate and commences business on or after July 1<sup>st</sup>, shall be subject to and pay one-half (1/2) the annual license for such business for that calendar year, except where otherwise provided in this ordinance.

(b) Gross Receipts Licenses:

[1] Estimate gross receipts from date business commence operation through the end of the same year;

[2] Determine license schedule from Section 36.

[3] Compute estimated license from appropriate license fee schedule for the short license year. If the taxpayer's actual gross receipts for the short license year are either more or less than projected, the taxpayer's annualized gross receipts used in calculating its business license tax liability for the following license year shall be increased or decreased, respectively, by the amount of the difference.

### **SECTION 34. OCCUPATIONS AND TRADES**

The North American Industry Classification System (NAICS) is hereby adopted by reference as the master guide in defining and describing occupations and trades covered by this

ordinance. Those occupations and trades not herein defined will be defined and described in the NAICS.

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		SECTION 35. LICENSE CLASSIFICATIONS	
<b>CODE</b>	<b>BUSINESS LICENSE CLASSIFICATIONS</b>	<b>SCHEDULE</b>	
541191	Abstract Land Title, or Warranty Companies		13
541200	Accountant CPA or PA		20
443112	Adding Machines, sale of		1
511120	Advertising, general (covers weekly TV publications		22
541800	Advertising Agents, Counselors	\$150.00	
541800	Advertising, Novelties, Placards, etc.		22
541800	Advertising, Public Relations, Marketing		22
532490	Agriculture Implements, Rental (See automobile rentals)		
441229	Agricultural Implements, sale of		2
238111	Air Conditioning Contractor (same as Contractor) <u>Must produce proof of State Board Certification</u>		
443112	Air Conditioner Sales, Retail		13
811412	Air Conditioning Service and Repair		22
441229	Aircraft Sales, Services, Rental and Instruction		22
481115	Airline Ticket Office, per office	\$150.00	
812990	Alterations, Clothing		22

812322	Alterations, Branch	\$150.00	
621910	Ambulance Service, per ambulance	\$150.00	
713901	Amusement and Recreation Services		26
910003	Amusement Machines, coin-operated		
	5 Machines or less, per machine	\$20.00	
	6 or more machines		13
713120	Amusement Parks and Center	\$150.00	
	(This fee is in addition to license fee paid on amusement and vending machines)		
541990	Analyst, Statistical or Industrial		20
561410	Answering Service		22
453310	Antiques, Dealers In		13
443112	Appliances, Household, Dealers In		13
811412	Appliances, Household Repairs		22
541991	Appraisers, Other than Real Estate		22
541310	Architect		20
561613	Armored Cars, each vehicle	\$150.00	
446199	Artificial Limbs, sale		13
453920	Artists, commercial		22
541430	Artists, studios		16
453998	Artists, supply, retail		13
324199	Asphalt , sale of		12

713900	Athletic Clubs		22
541110	Attorneys		20
453998	Auction Houses		13
812310	Automatic Laundry		5
812310	Automatic Laundry, apartment projects		13
4231310	Automatic Sprinklers, wholesale		8
441310	Automobile Accessories, retail		13
421015	Automobile Accessories, wholesale		8
811192	Automobile Automatic Car Wash Self-Service	\$150.00	
811118	Automobile Body and Paint Shop (Same as automobile repair)		
541992	Automobile Broker	\$150.00	
811192	Automobile Car Wash in Connection with Service Station	\$150.00	
441120	Automobile Car Auctions, per location	\$350.00	
441100	Automobile Dealer, Retail, New and Used (Includes auto repair, body and paint shop, one used car lot and sale of parts and accessories)		3
441115	Automobile Dealer, Retail and Wholesale, Used Only		4

	(Includes auto repair, body and paint shop and sale of parts). NOTE: It is illegal for		
	any business NOT licensed to sell used cars to park cars displaying "For Sale" signs		
	at such place of business. A person licensed to sell used cars but who does not		
	operate from a suitably zoned location is not permitted to park for sale cars at		
	locations not properly zoned.		
522991	Automobile Finance Companies, each location	\$400.00	
441310	Automobile Parts, retail		13
421015	Automobile Parts, wholesale		8
561410	Automobile Recovery Service		22
532110	Automobile Rental or Leasing		
		\$150.00	
	(a) Trucks for transportation and commercial use, each		
	(b) U-Drive-It Service, each person, firm, or corporation operating what is commonly		
	known as "Drive-It-Yourself", "You-Drive-It", or similar plans or systems shall pay		
	per annum, for each car	\$150.00	
	For each truck	\$150.00	
	(c) Leased and/or Rented Vehicles. Each person, firm or corporation leasing and/or		
	renting fleets of automobiles, station wagons or trucks (with or without bodies) on an		
	annual basis shall pay per annum as follows:		
	For each vehicle up to 40	\$150.00	
	For each vehicle over 40	\$75.00	
	Provided that if any such vehicle is leased and/or rented on an annual basis to a		
	person, firm, or corporation, who would be required to pay a higher license to the City		



	under any of the above schedules for the operation of such motor vehicle under its own		
	ownership, the schedule providing the greater revenue to the City shall apply. This		
	schedule does not apply to taxicabs, jitneys, and buses		
811118	Automobile Repairs, Overhaul and General Servicing		
	Labor only: one mechanic	\$150.00	
	Each additional mechanic or helper	\$75.00	
	(Retail license to cover parts used in repair work is also required).		
811118	Automobile Tires, Recapping		22
441315	Automobile Tires, Retail		13
421015	Automobile Tires, Wholesale		8
811120	Automobile Towing and Wrecking Service		22
441310	Automobile Wreckers, buying used cars and selling the parts		13
421310	Awning and Tent Makers		8
532200	Awning and Tent Rentals		13
811310	Awning and Tent Repairs		22
422410	Bakery, Wholesale		8
445120	Bakery Shops, retail		13
531100	Ballroom, leased or rented for dancing or parties		26

	Bankrupt Stock Sale		
	(See provision of Chapter 9, Municipal Code.)		
812100	Barber Shops		
	First 2 Chairs, each	\$150.00	
	Each Additional Chair	\$75.00	
422990	Barber Supplies, wholesale		8
711211	Baseball, professional teams		26
812199	Bath, Turkish, sauna or vapor		22
335910	Batteries, Manufacturers		14
441310	Batteries, Automobile retail		13
421015	Batteries, Automobile wholesale		8
811310	Battery Repairs		22
711310	Beauty Pageant		26
812115	Beauty Shops, each operator	\$150.00	
812199	Beauty Spas		22
446199	Beauty Supplies, retail		13
422990	Beauty Supplies, wholesale		8
445310	Beer off-premise	\$50.00	
	<u>State regulated through ABC Board</u>		
445315	Beer on/off premise	\$75.00	
	<u>State regulated through ABC Board</u>		

424810	Beer wholesale	\$275.00	
	<u>State regulated through ABC Board</u>		
451120	Bicycle Dealers, retail		13
532200	Bicycle Rental		13
811412	Bicycle Repair		22
421990	Bicycle Supplies, wholesale		8
532200	Billboard, firms engaged in the erection of and lease of space (including advertising)	\$150.00	
713910	Billiard or Pool Hall (see pool tables)		
422990	Billiard or Pool Supplies , wholesale dealers		8
332999	Blacksmith		22
621991	Blood Banks (where blood or plasma is sold)		13
541340	Blue Printing and Maps		18
721310	Boarding or Rooming House		
	3 rooms or less	\$25.00	
	4 to 6 rooms	\$50.00	
	7 to 9 rooms	\$75.00	
	10 or more rooms	\$100.00	
441229	Boats, Dealer, wholesale or retail (including accessories)		3
421990	Boat Supplies and Accessories, wholesale		8
812199	Body Art (permanent cosmetics, tattooing, body piercing, scarification, branding)		22
	<u>State Health Department permit required</u>		

812995	Bondsmen, each person or firm	\$250.00	
	<i>1. Must produce proof of cash bond on file with Judge of Probate or a copy of security bond in the amount of \$25,000.</i>		
	<i>2. Must produce License to Municipal Court.</i>		
	<i>3. Must have physical Location unless stored either in or close proximity to the City of Montgomery.</i>		
511199	Book Publishers		18
451211	Book Store, retail, adult		13
	<i>Council Approval Required</i>		
422990	Book and Magazine sales, door to door		8
422990	Bookbinders		8
711300	Booking Agent		22
541210	Bookkeeper (Not CPA or Public Accountant)		22
812900	Bootblack, per pair of foot rests	\$150.00	
312100	Bottlers of Milk	\$150.00	
312100	Bottlers of Soft Drinks		2
451120	Bowling Apparel and Accessories		13
713900	Bowling Lanes and Centers, one alley	\$150.00	
	Additional alley, each	\$75.00	
322229	Box, manufacturing		14
711219	Boxing or Wrestling Matches		26

312120	Brew Pub	\$ 325.00	
	<u>State regulated through ABC Board</u>		
327331	Brick Manufacturers		21
444130	Brick, retail		13
561442	Broker, general, no sales in Montgomery	\$150.00	
561442	Broker, commission only (no warehousing or delivering in Montgomery)	\$150.00	
422999	Broker, wholesale, not elsewhere classified		8
236320	Building Construction (same as Contractors)		
444130	Building Materials and Supplies		12
444130	Buildings, prefabricated, sale of		13
561620	Burglar Alarms, installations only		22
	<u>Must produce State Board permit and picture ID card</u>		
561620	Burglar Alarms, sale and installation of		13
	<u>Must produce State Board permit and picture ID card</u>		
485999	Bus Terminals, each	\$ 300.00	
	<u>State Regulated Code Section #37-3-33</u>		
541990	Business Consultant		20
453998	Business Forms, retail		13
422110	Business Forms, wholesale		8
443112	Business Machines, sale of		1

561110	Business Service, not elsewhere classified		22
337900	Cabinet Shop, manufacturers, not custom		14
442290	Cabinet Shop, (for individual order)		13
722110	Cafeterias		23
	<u>Health Department Permit Required</u>		
443112	Camera and Photographic Supplies, retail dealers		13
421990	Camera and Supplies, wholesale dealers		8
811412	Camera Repair Shop		22
453998	Candy, retailers		13
422410	Candy, wholesalers		8
454390	Canvassers		13
811192	Car Wash	\$150.00	
811192	Car Wash (Hand)		22
711190	Carnival / Circus (See Sec.#35, this Ordinance)	\$ 300.00	
561740	Carpet and Rug Cleaning		5
442290	Carpet and Rug Dealers, retail		13
238990	Carpet Layers	\$150.00	
421220	Carpets, wholesale		8

443112	Cash Registers, dealer in (see office machines)		
722320	Caterers		23
	<u>Health Department Permit Required</u>		
421310	Cement Products, wholesale dealers in		8
812220	Cemetery Companies, Agents, or Dealers in cemetery lots		28
	<i>Council Resolution Required</i>		
492210	Chauffeur, each	\$ 5.00	
	Renewals	\$ 3.00	
621310	Chiropractor		20
422990	Cigarettes or Tobacco, wholesale dealers		8
453998	Cigar Store and Stands, retail		13
524291	Claim Adjustment Agencies		20
812992	Clairvoyants	\$ 500.00	
	<i>See Montgomery Municipal Code #6-31 for additional requirements.</i>		
327331	Clay, Stone, and Glass products, manufacturing		14
812320	Cleaning and Pressing, Branch each	\$150.00	
448190	Clothing, retail		13
422310	Clothing, wholesale		8
713900	Clubs		23
421990	Coal, wholesale dealers		8

454390	Coal, Wood, or Coke Agents or Brokers		13
454390	Coal, Wood, or Coke retail dealers		13
445120	Coffee or Tea Stores, retail		13
454390	Coffee Service of offices and homes		13
422410	Coffee Roasters and Wholesale Coffee Dealers		8
451120	Coin Shops, retail		13
493100	Cold Storage Warehouse, each	\$150.00	
522390	Collection and Claim Agency	\$150.00	
443112	Communication Equipment, retail		13
421310	Concrete Products, wholesale dealer		12
327331	Concrete manufacturer		12
327331	Concrete manufacturer, ready mixed		12
561110	Consultant		22
541990	Consultant, Business (Certified)		20
236320	Contractor, all types of general construction	\$150.00	
	(Plus 1/4 of 1% of the cost of all contracts and projects.)		
	See Sec. #34-C of this		
	Ordinance		
561990	Convention Decorators		22
561990	Convention Promoters		22
551100	Corporate Office		



	No gross - Minimum of whatever schedule the primary organizational function may be.		
422990	Cosmetics, wholesale dealers		8
339999	Cosmetics, manufacturer		14
446199	Cosmetics, retail dealers in		13
422990	Cotton Brokers, agents or warehousemen		8
115110	Cotton Compress, each	\$ 250.00	
	Plus .01 per bale per quarter, on all cotton upon which storage or demurrage or other charges are made, and reports made quarterly to the Finance Director.		
313112	Cotton Factory	\$ 400.00	
339999	Cotton Seed, Cake and Meal manufacture		14
493100	Cotton Warehouse, each	\$ 200.00	
541600	Counselling Service		22
561439	Court Reporting Service		22
311991	Cracker Manufacturer		14
561439	Credit Reporting Agencies	\$150.00	
812221	Crematories		27
	<u>Council Resolution required</u>		
115310	Creosoting Plant, each	\$ 350.00	
561990	Curb painting		22

422410	Dairy Supplies, wholesale		8
611620	Dancing Academies or Schools		24
713901	Dance Halls		26
519210	Data Processing Services or Installation		22
421410	Data Processing System, Supplies and Equipment		8
624410	Day Care Centers (5 or more persons)		24
541410	Decorators, Interior		22
722211	Delicatessen		13
	<u>Health Department Permit Required</u>		
492110	Delivery Service (no sales) per vehicle	\$150.00	
812900	Demonstration Service (separate from sales)		
	Per Day	\$75.00	
	Per Week	\$150.00	
421510	Dental Equipment and Supplies, wholesale		8
339116	Dental Laboratories		6
621200	Dentist		20
452110	Department Stores		13
561600	Detective Agencies, per agency	\$ 200.00	
	(See Chapter 6, City Code for additional requirements)		
	<u>Council Approval Required</u>		

561600	Detective, Private (when not employed by licensed agency)	\$150.00	
	(See Chapter 6, City Code for additional requirements)		
	<u>Council Approval Required</u>		
812991	Diaper Service		11
541800	Directories, each firm	\$ 300.00	
541800	Directories, Telephone, each firm	\$ 150.00	
493190	Distribution Center		
	Where total floor space in said distribution center is 20,000 square fee or less	\$150.00	
	In addition, a license fee of 3/10 of 1% (.003) per square foot shall be paid for footage		
	in excess of 20,000 square feet.		
812900	Dog Kennels and/or Grooming		22
713902	Domino Tables, each set of dominoes	\$150.00	
311991	Doughnut manufacture		14
445120	Doughnuts, retail		13
422410	Doughnuts, wholesale exclusively		8
812990	Dressmakers for Retail Trade		13
611692	Driver Training School		24
446199	Drug Store, retail		13
422210	Drugs, wholesale		8
812320	Dry Cleaning, agents for / main plant		5

812310	Dry Cleaning, coin operated		5
812320	Dry Cleaning, Branch, each	\$150.00	
448190	Dry Goods, retail		13
611699	Educational Services and Schools		24
221100	Electric Light Company - <u>Regulated by State Code Sec. 11-51-159</u>		
	For selling or distributing electrical current, an amount equal to three percent (3%) of the		
	gross receipts of the business transacted in the municipality for the previous year for the		
	sale or distribution of electrical current from any point in or into the municipality. In		
	addition , a separate license shall be required for the sale and servicing of merchandise		
	or appliances.		
443112	Electrical Appliances and Supplies, retail		13
421990	Electrical Appliances and Supplies, wholesale		8
811412	Electrical Appliances, repair of		22
238310	Electrical Contractors (Bond required) (Same as Contractor)		
811310	Electrical Motor Repair		22
811412	Electrical Razor Repair		22
333921	Elevators, Dealers in and maintenance		29
811310	Elevators, maintenance only		22

561320	Employment Service (Temporary employees)		22
561439	Employment Agencies, each	\$150.00	
541330	Engineering Services, Surveyors		20
339999	Engraving		18
713901	Entertainment (all types where admission is charged)		26
484120	Express Company	\$ 500.00	
561710	Exterminators		7
	<u>Must produce proof of State Board Certification</u>		
339999	Fabricators		14
451120	Fabrics, retail		13
422310	Fabrics, wholesale		8
441229	Farm Machinery and Equipment		2
444130	Feed, retail		13
422990	Feed, wholesale		8
444130	Fence Dealer, retail		13
422910	Fertilizer, wholesale dealer		
	Under 5,000 tons	\$ 250.00	
	5,000 tons and under 10,000 tons	\$ 400.00	
	10,000 tons and under 15,000 tons	\$ 550.00	
	15,000 tons and under 20,000 tons	\$ 700.00	
	20,000 tons and over	\$ 800.00	

444130	Fertilizer, retail		13
525990	Financial Broker		22
812920	Film Developers for General Public		22
422410	Fish and Seafood Stores, retailal		13
	<u>Health Department Permit Required</u>		
424100	Fish and other Seafood, wholesale		8
	<u>Health Department Permit Required</u>		
453998	Fish, tropical, retail		13
451120	Fish Bait, retail		13
337900	Fixtures and Furniture, manufacturing		8
453310	Flea Market (each stall must be licensed)		13
442210	Floor Covering, retail		13
421220	Floor Covering, wholesale		8
561990	Floor Sanding		22
238990	Flooring Contractors (Same as Contractor)		
453110	Florist, retail		30
422990	Florist, wholesale		8
422410	Flour, wholesale		8
445110	Food, retail dealer (not consumed on premise)		13
453998	Food Broker (no warehousing or delivery)	\$150.00	
422999	Food Broker, wholesale		8

812991	Fortune Tellers , per person	\$ 500.00		
	<u>See Montgomery Municipal Code Section # 6-31 for additional requirements.</u>			
454390	Fruit and Produce peddling (minimum license \$50.00)			13
454390	Fruit and Produce where parked vehicle used is in conjunction with permanently licensed business, per vehicle	\$150.00		
445230	Fruit and Produce, retail permanent location			13
812210	Funeral Establishment			27
	<u>Council Resolution required</u>			
448190	Fur, clothing retail			13
443112	Furnace, retail dealers in			13
442290	Furniture, dealers, retail			13
337900	Furniture and Fixtures, manufacturing			14
484122	Furniture Packers, Shippers and Storers			22
811420	Furniture Repairing, Refinishing and Reupholstering			22
421210	Furniture, wholesale dealers			8
444130	Garden Supplies and Tools			13
812990	Garmet Pressing, Alteration			22

454312	Gas Dealer in liquified petroleum gas and supplies and equipment, sold in City and		
	Police jurisdiction (minimum license \$50.00)		13
238110	Gas Fitters (Bond Required)		15
221210	Gas, Natural Gas Companies - <u>Regulated by State Code Section 11-51-129</u>		
	See Electric Light Company		
447110	Gasoline Service Station, Retail Dealers in, and agents for the sale of gasoline and oil		
	operating:		
	One pump or filler	\$50.00	
	Two pumps or fillers	\$75.00	
	Three or more pumps or fillers	\$150.00	
422720	Gasoline, wholesale dealer and distributor		
	<u>See Section 34 (d) of this Ordinance</u>		
453220	Gift Shops		13
238920	Glass Installation Contractor (same as contractor)		
811118	Glass, persons or firms installing windshields or other glass in motor vehicles (labor only)		22
444130	Glass, retail dealers		13
421990	Glass, wholesale		8
327331	Glass, Stone and Clay products, manufacturing		14
	Going-Out-Of-Business Sale		
	See provisions of Municipal City Code, Chapter 9		
453999	Gold-Silver Buying, each office, per calendar year or portion thereof	\$ 500.00	



	<u>See Montgomery Municipal Code Chapter 22 for additional requirements</u>		
713900	Golf Courses		22
422999	Grain Broker (commodity)		8
422410	Grain, dealers in, wholesale or retail		8
421310	Granite, wholesale		8
453220	Greeting Cards, retail		13
445120	Grocers, retail		13
422410	Grocers, wholesale		8
451120	Guns, dealer in, retail <u>Federal Permit Required</u>		13
421990	Guns, wholesale		8
811412	Gunsmith, repair of guns		22
444130	Hardware, retail		13
421990	Hardware, wholesale		8
812900	Hat Cleaning and Blocking		22
448190	Hats, retail		13
422310	Hats, wholesale		8
713900	Health Clubs		22

446199	Hearing Aid, retail		13
238111	Heating and Air Conditioning Contractor (same as contractor)		
	<u>Must produce proof of State Board Certification</u>		
812990	Hemstitching and Pleating		22
451120	Hobby Shops, retail		13
111400	Horticulturists		22
448190	Hosiery Dealers, retail		13
422310	Hosiery Dealers, wholesale		8
623110	Home Care Service		22
422990	Home Sales, cosmetics, etc. (Company or distributor buys license -individual license not required)		8
454390	Home Sales, cosmetics, etc. (Sales person buys license)		13
721000	Hotels		9
	<u>Health Department Permit Required</u>		
422990	Hotel Supplies, wholesale		8
238990	House Mover and Wrecker	\$150.00	
453998	Ice, dealers in, retail		13
422990	Ice, dealers in, wholesale		8
312110	Ice Manufacturers		

	Daily capacity is less than 10 tons	\$150.00	
	Daily capacity is 10 tons and less than 20 tons	\$250.00	
	Daily capacity is 20 tons or more	\$350.00	
453998	Ice Cream Dealers, retail		13
422410	Ice Cream Dealers, wholesale		8
311991	Ice Cream Manufacturer		2
453998	Ice Cream Peddler or Snacks, each	\$150.00	
421990	Illuminated Signs; sale, service and installation (Bond Required)	\$150.00	
238990	Insulation Contractor (same as Contractor)		
524128	Insurance other than Fire and Marine		
	<u>State Regulated Code Sec. 11-51-121</u>		
524126	Insurance Fire and Marine		
	<u>State Regulated Code Sec. 11-51-120</u>		
524291	Insurance Adjuster		20
541330	Insurance Consultants or Engineers		20
541410	Interior Decorator, services only	\$150.00	
541410	Interior Decorator, sales and service (minimum license \$50.00)		13
454395	Internet sales		13
519999	Internet web page design, internet services		22
525990	Investment Counselors		
	1 Salesman	\$150.00	
	Each additional Salesman	\$75.00	

523999	Investment Firm, General Brokerage		
	1 Salesman	\$150.00	
	Each additional Salesman	\$75.00	
454393	Itinerant or Transient	\$ 300.00	
	<u>See Sec. 35 this Ordinance for additional requirements</u>		
561720	Janitor or Housekeeping Service		22
453998	Janitor Supplies, retail		13
422990	Janitor or Housekeeping Supplies, wholesale		8
453998	Jewelry, auctions of		13
811412	Jewelry, repair of (including watch repairs)		22
448190	Jewelry, retail		13
421990	Jewelry, wholesale		8
562111	Junk Collectors (Pickup only) - per vehicle	\$150.00	
562111	Junk and Scrap Dealer		10
812900	Kennels		22
611000	Kindergarten (5 or more children)		24
541410	Kitchen Designers and Contractors	\$150.00	

541380	Laboratory, testing, commercial		20
442290	Lamp Dealers, retail		13
421220	Lamp Dealers, wholesale		8
541191	Land Title or Warranty Company		13
561730	Landscape Architect		22
561730	Landscape Service	\$150.00	
	<u>Must produce proof of State Board Certification</u>		
812310	Laundries, Automatic		5
812320	Laundries - main plant		11
812321	Laundry Branch, each	\$150.00	
812321	Laundry Agent or Pickup Stations		11
421810	Laundry Equipment and Supplies, wholesale		8
421810	Lawnmower, dealers in, wholesale		8
444210	Lawnmower, dealers in, retail		13
811412	Lawnmowers, repairs		22
561731	Lawn Service (not Landscaping)		22
541110	Lawyers		20
532200	Leased Equipment		13
448320	Leather Goods, retail		13
422330	Leather Goods, wholesale		8

316993	Leather and Leather Products, manufacturing		14
812991	Linen Service		11
485300	Limousine Service (not operated as taxicab), per vehicle	\$150.00	
	<i>Liability insurance and vehicle inspection are same as set forth for taxicabs in City</i>		
	Code. Evidence of liability insurance to be filed with City License and Revenue		
	Administrator. Chauffers will be licensed in the same manner as taxicab chauffers.		
115210	Live Stock, dealers, individuals, horse traders, firms. Handling, buying, or selling cattle		
	and calves, hogs, sheep, goats, horses, or mules or other animals on a commission		
	basis		
	Handling less than 20,000 head per annum	\$ 150.00	
	20,000 head and less than 30,000 head per annum	\$ 175.00	
	30,000 head and less than 40,000 head per annum	\$ 200.00	
	40,000 head and less than 50,000 head per annum	\$ 225.00	
	50,000 head and less than 60,000 head per annum	\$ 250.00	
	60,000 head and less than 70,000 head per annum	\$ 275.00	
	70,000 head and less than 80,000 head per annum	\$ 300.00	
	80,000 head and over per annum	\$ 325.00	
522310	Loan Broker	\$ 150.00	
444130	Locks, retail		13
561620	Locksmiths, (service only)	\$ 150.00	
722212	Lounges		13
448320	Luggage, retail		13

453998	Lumber Agents, brokers, firms, or persons selling on commission, retail		12
444130	Lumber Broker (no warehousing or delivery)	\$ 150.00	
321999	Lumber Manufacturer	\$ 200.00	
444190	Lumber Merchants, operating lumber yards		12
332999	Machine Shops; jobbing and repair	\$ 150.00	
454391	Mail Order Business		13
422990	Magazine Sales door-to-door		8
561440	Management Consultants		20
812120	Manicurists, each	\$ 150.00	
	<u>Proof of State Board Certification required</u>		
454390	Manufacturers, Agent, retail (commissions only used as gross receipts)		13
313112	Manufacturers, Mill Work (selling to wholesale exclusively)		31
339999	Manufacturing, not otherwise classified		14
812190	Massage Therapist		22
	<u>Must produce proof of State Board Certification</u>		
313112	Mattress Makers, with or without use of machinery		14
442290	Mattress, retail		13
337910	Mattress Renovators		22

422410	Meat, wholesale, processing of frozen meat products		8
	<u>Health Department permit required</u>		
445210	Meat Market, retail		13
	<u>Health Department permit required</u>		
422990	Meat Truck, selling fresh meat from truck, wholesale only		8
	<u>Health Department permit required</u>		
445210	Meat Wagon and/or Truck, retail		13
	<u>Health Department permit required</u>		
621498	Medical Clinic		22
421510	Medical Equipment and Supplies, wholesale		8
446199	Medical Supplies, retail		13
325998	Medicine, manufacturing		14
713900	Membership Fees		23
448150	Men's Furnishing, dealers in (not clothing)		13
561442	Merchandise Broker (no warehousing or delivery)	\$ 150.00	
561410	Messenger Service		22
421990	Metal Jobbers, wholesale		8
332999	Metal Products, manufacturing		8
454390	Milk Delivery, retail		13
445120	Milk, retail		13



422310	Millinery, wholesale		8
448190	Millinery Shops or Stores, dealers in, retail		13
531100	Mini-Warehouse, rental		13
541440	Miscellaneous Business Service, not otherwise classified		22
453930	Mobile Homes, retail		2
522291	Money Lenders, Persons, Firms, or Corporations	\$ 400.00	
453998	Monuments	\$ 150.00	
522991	Mortgage Loans, each office	\$ 450.00	
721000	Motels		9
	<i>Health Department permit required</i>		
512131	Motion Picture Theatre and Drive-Ins		26
484122	Motor Trucks, Buses and Trailer		
	(a) For each motor vehicle with a seating capacity of 7 passengers, or less used in connection with passenger business	\$ 150.00	
	(b) For each motor vehicle with a seating capacity of more than 7 passengers and not exceeding 17 passengers used in connection with passenger business	\$ 160.00	
	(c) For each motor vehicle with a seating capacity of more than 17 passengers used in connection with passenger business	\$ 175.00	
	(d) For each motor vehicle, truck, trailer, or semi-trailer used in connection with the freight business regardless of the load capacity.	\$ 150.00	
	When a trailer or semi-trailer is used a separate license shall be required both for the truck and the trailer or semi-trailer.		

484122	Motor Transportation Companies	\$ 300.00	
	Each as defined by Sec. 37-3-33, Code of Alabama, 1974, doing business in the City		
	by receiving either passengers or freight in the City of Montgomery for delivery to		
	another point within the State of Alabama.		
611692	Motor Vehicle Drivers Training School		24
532110	Motorcycle Rental, each unit	\$ 5.00	
811118	Motorcycle Repairs		22
441229	Motorcycles, dealers or agents for		4
484122	Movers, local (storage capability must be licensed under warehouse)	\$ 150.00	
323112	Multigraphing		18
451140	Musical or Musical Instruments, retail		13
515100	Music wire transmitted		22
711219	Musical Entertainment		26
713900	Natatorium or Swimming Pools		22
448190	Neckware, retail		13
421990	Neon Signs, sale, service and installation (Bond required)	\$ 150.00	
621100	Neurologist		20
511110	News Depot		13

511110	Newspaper Publisher (daily, morning and/or afternoon)	\$ 550.00	
511110	Newspaper, other than daily, Newsletters monthly, quarterly	\$ 150.00	
451212	Newsstand		13
624410	Nurseries, Day (5 or more persons)		24
111400	Nursery or Horticulturists		22
621399	Nurse Registered		20
453210	Office Forms, Supplies and Furniture, retail		13
421410	Office Furniture and Supplies, wholesale		8
811412	Office Machines, Service and repair		22
532200	Office Machines, rental		13
443112	Office Machines, retail		1
421510	Ophthalmic Goods, wholesale		8
446199	Optical Goods or Supplies, retail		13
421510	Optical Goods or Supplies, wholesale		8
446199	Opticians		13
621320	Optometrists		20

493100	Packing House, cold storage		22
325998	Paint Manufacturers		14
444130	Paint , retail		13
422990	Paint, wholesale		8
238210	Painter, per painter	\$ 150.00	
561990	Painting, curb		22
238210	Paper Hanger	\$ 150.00	
422999	Paper Jobber, wholesale dealer, agents		8
322229	Paper and Allied Products, manufacturing		14
492110	Parcel Delivery Companies	\$ 500.00	
812930	Parking Lots and Garages		
	Persons operating garages or parking lots for the storage of automobiles, trucks,		
	trailers, or like vehicles or equipment, whether by day, week or month, for any		
	compensation shall pay as follows:		
	25 cars or less	\$ 150.00	
	Over 25 cars and less than 50 cars	\$ 300.00	
	50 cars and over	\$ 450.00	
812900	Parking Lot Striping		22
721214	Parking Spaces, trailer park (See Trailer Parks)		
522298	Pawn brokers, all types and classifications	\$ 400.00	
	(Does not include sale of merchandise other than items taken as pledges)		

	<u>See Municipal Code Chapter 22 for additional requirements</u>		
454392	Peanut and Popcorn stands		13
454392	Peddlers, all types and classifications		13
	<u>See Municipal Code Chapter 20 for additional requirements</u>		
713901	Performances		26
812900	Personal Services		22
812900	Pet Grooming		22
453910	Pet Shops		13
446199	Pharmacies		13
421990	Phonograph Record Business, wholesale		8
451120	Phonograph Record, CD Stores, retail		13
812920	Photograph Developing and Retouching		22
541921	Photography Service		16
421990	Photo Supply Stores, wholesale		8
443112	Photo Supply Stores, retail		13
621399	Physical Therapist		22
621100	Physicians		20
451120	Pianos, retail		13
811420	Piano Tuning and Repair		22

311991	Pickle Manufacturer	\$ 600.00	
442290	Picture Frames, agents, taking order for frames not keeping stock on hand, retail		13
442290	Pictures or Picture Frames, dealers in		13
451120	Pistols, sale of		13
339999	Plating, silver, nickel, etc.		22
238110	Plumbers (Bond required)		15
421310	Plumbers Supplies, wholesale		8
444190	Plumbing Equipment, Dealer, retail		13
621399	Podiatrist		20
713910	Pool Tables, regular, per table in operation	\$ 150.00	
713911	Pool Tables, coin-operated		
	5 tables or less, each	\$ 20.00	
	6 or more tables		13
561990	Polygraph Service (no investigation)		22
561990	Pressure Washing		22
323112	Printing, Screen, Offset, Blueprinting and Duplicating		18
445230	Produce, retail, including the sale of country butter, eggs and poultry		13
454390	Produce Trucks, parked (minimum license \$50.00)		13

454390	Produce Trucks, used in conjunction with licensed produce stand, each	\$ 150.00	
422410	Produce, wholesale		19
443112	Protection Devices, mechanical or otherwise		13
621100	Psychologist		20
541800	Public Relations		22
511199	Publishers		18
311991	Quick Freeze Plants		17
811118	Radiator, repairs		22
443112	Radio and Television, retail		13
421990	Radio, Phonograph, Television and Appliance dealers in supplies, etc., wholesale		8
532200	Radio and Television, rental or lease		13
811412	Radio and TV Repairs		22
515100	Radio and TV Stations	\$ 200.00	
812991	Rags, Cleaning or wiping		11
482110	Railroad Companies - Each railroad company having an office in the City of Montgomery		
	shall pay an annual license tax of	\$ 2,000.00	

482110	Railroad Terminals - Operating, maintaining, owning, renting, or leasing to another a		
	terminal station, depot, or waiting room, or any part of same at which passengers for		
	transportation by railroad are received or discharged in intrastate transportations	\$ 2,000.00	
531210	Real Estate Appraisers, Same as Real Estate Agents		
531210	Real Estate - Dealers or agents for a firm, association, partnership or corporation, who		
	shall offer for sale, advertise for sale, or sell, or offer for rent or rent for compensation,		
	any property other than their own.		
	First 3 salespersons or brokers	\$ 150.00	
	Each additional salesperson or broker	\$ 75.00	
522292	Real Estate Loans and Finance, each office	\$ 100.00	
713900	Reduction Salons		22
443112	Refrigerator, retail		13
421990	Refrigerator, wholesale (including supplies)		8
562110	Renderers - State Regulated	\$ 50.00	
532200	Rental Services, miscellaneous		13
811412	Repair Services, miscellaneous		22
541320	Residential Planning		22
722110	Restaurant, shall include not only places where meals are served and the public invited,		23
	but also any place where meals or other type of foods are served to limited or restricted		
	classes of persons for pay.		



	<u>Health Department permit required</u>		
448190	Retail Trade, Apparel and Accessories		13
444130	Retail Trade, Building Materials, Hardware		13
445120	Retail Trade, Food Markets or Grocery Stores		13
442290	Retail Trade, Furniture, Home Furnishing and Equipment		13
453998	Retail Trade, miscellaneous retail stores		13
623312	Retirement Homes		22
611620	Riding Schools, including academies, renting horses		24
441229	Road Machinery and Equipment		2
421310	Roofing, wholesale		8
444130	Roofing, retail		13
339999	Rubber and Miscellaneous products, manufacturing		8
453998	Rubber Stamps, retail		13
561740	Rug Cleaning Company (not connected with laundries)		5
442290	Rugs, including carpet (connected or not connected with other businesses), retail		13
421990	Safes, dealers in or agents for, wholesale		8
561990	Sales Engineer		22

561990	Sales Promotion		22
	Salvage Sales (See provisions of Municipal Code, Chapter 22)		
561990	Sand Blasting, Cleaning building		22
444130	Sand, dealers in		12
445120	Sandwiches, dealers in retail		13
422410	Sandwiches, distributor only		8
311991	Sandwiches, manufacturers sales to retailers		14
421990	Scales, wholesale		8
611620	Schools, Barber, Beauty, Dance, Karate, etc.		24
611000	Schools, Kindergarten, Elementary, Secondary, etc.		24
453210	School Supplies, including books, dealers in, retail		13
422110	School Supplies, wholesale		8
562113	Scrap, dealers in, wholesale		10
562112	Scrap Collectors, per vehicle	\$ 150.00	
562111	Scrap Store or Yard		10
	<u>See Municipal Code, Chapter 22 for additional requirements</u>		
321999	Screens, door and window, wood, manufacturing		14
421990	Screens, door and windows, wholesale		8

332999	Screens, door and windows, metal, manufacturers		14
561410	Secretarial Services		22
444130	Seeds, dealer in, retail		13
422990	Seeds, wholesale		8
561990	Services, not otherwise classified		22
421810	Sewer Pipe, dealers in, wholesale		8
443112	Sewing Machines, retail		13
421990	Sewing Machines, wholesale		8
238990	Sheetmetal Contractor	\$ 150.00	
332999	Sheet Metal, manufacture		14
315999	Shirts, manufacturers		14
448190	Shoes, dealers in, retail		13
811420	Shoe Repair Shops		25
422330	Shoes, wholesale		8
713900	Shooting Galleries		26
444190	Siding, house, sale and installation of		17
238990	Sign Painters, individuals, firms, or corporations (does not include outdoor advertising signs)	\$ 150.00	
713900	Skating, Walking or other Rinks	\$ 150.00	

311611	Slaughter Houses		17
722211	Snack Bar		13
722211	Soda Fountains		13
422410	Soft Drinks, distributors of soft drinks and non-alcoholic beverages, selling in case lots, wholesale		2
453998	Soft Drinks, retail		13
312100	Soft Drinks, manufacturers		2
443120	Software, canned		13
519210	Software, custom		22
454390	Solicitors, persons soliciting business of any character other than their licensed business		13
451120	Sporting Goods, retail		13
421990	Sporting Goods, wholesale		8
	Sports events, professional - see Baseball		
238990	Sprinkler Systems	\$ 150.00	
	<u>Must produce State Board permit and picture ID card</u>		
451120	Stamp Shop, retail (Philatelist)		13
453210	Stationery, including books		13
442290	Statuary, Sculptor, dealers in	\$ 150.00	
561439	Stenographer, working on commission		22

525990	Stock Brokers and Dealers (same as Investment Counselors)		
115210	Stock Yards - Where cattle, calves, hogs, goats, sheep, horses and mules are held and offered for sale:		
	Handling less than 25,000 head	\$ 150.00	
	Handling 25,000 head and less than 50,000 head	\$ 250.00	
	Handling 50,000 head and less than 100,000 head	\$ 400.00	
	Handling 100,000 head and less than 150,000 head	\$ 550.00	
	Handling 150,000 head and over	\$ 700.00	
327331	Stone, Clay and Glass Products, manufacturing		14
443112	Stoves, dealers in, retail		13
421990	Stoves, wholesale		8
339999	Stoves, manufacturer		14
811412	Stove Repairs		22
238990	Sub-Contractor (same as contractor)		
421510	Surgical Instruments, wholesale		8
541330	Surveyors - see Engineering Services		
238990	Swimming Pools, Contractors (see Contractors)		
311991	Syrup manufacturers	\$ 900.00	
453998	Tailors, custom, retail		13
812990	Tailor Shops, repair		22

443112	Tape, Video Recorders, retail		13
9232+9	Tattoo Studio		22
	<u>State Health Department permit required</u>		
541210	Tax Service (income tax only), per person	\$ 150.00	
485300	Taxicabs, per vehicle	\$ 50.00	
	A charge of \$2.00 per car is levied for a replacement sticker when a licensed car is		
	exchanged for another car. Evidence of current liability insurance is required to be		
	filed with the Chief of Police, City of Montgomery.		
711510	Taxidermist		22
422410	Tea and/or Coffee Store, wholesale		8
517390	Telegraph Service or Signal Companies or Agents, for each	\$ 750.00	
	<u>State Regulated Section #11-51-127</u>		
561439	Telemarketing, Call Centers		22
517322	Telecommunications - Cellular and other wireless, paging		22
517310	Telecommunications - Telephone Companies - Local	\$ 12,000.00	
	<u>State Regulated Code Section #11-51-128</u>		
517320	Telecommunications - Telephone Long Distance	\$ 3,000.00	
	<u>State Regulated Code Section #11-51-128</u>		
517330	Telecommunications - Competitive Local Exchange Carrier (CLEC)		32
	(Facilities and Equipment based in Montgomery)		

517331	Non Facilities Competitive Local Exchange Carrier (CLEC)		33
561439	Telephone Answering Service		22
515100	Television Broadcast Stations	\$ 200.00	
532200	Television, rent or lease, including radios, other than licensed radio and television dealers		13
561320	Temporary Employment Agencies		22
811420	Tents, repairs		22
711300	Theatrical and/or Night Club Acts, agents (Commissions only used as gross receipts)		22
713901	Ticket Bureau, selling theatrical, football, baseball tickets, and for like performances		26
444130	Tile, retail		13
421990	Tile, wholesale		8
327331	Tiling, manufacturers		14
811412	Tin and Metal Shops, repair only		22
332999	Tin Shop, manufacturer		14
811118	Tire, Recapping		22
487990	Tourist Agent or Guide (commissions only used as gross receipts)		22
532200	Towels, rented and/or leased and services, including coats, uniforms, wiping rags, etc.		11

451120	Toys, retail		13
421990	Toys, wholesale		8
441229	Tractors, gasoline or oil driven, dealers or agents for retail		2
561990	Trading Stamps, dealers in or companies		22
721214	Trailer Parks - Persons operating parking lots for house trailers or trailer camps and		
	renting or leasing space in such lots or camps for any compensation, whether by day,		
	week, or month, shall pay for each lot or camp with parking space for:		
	10 or less trailers	\$ 150.00	
	Over 10 but not more than 25 trailers	\$ 200.00	
	Over 25 but not more than 50 trailers	\$ 250.00	
	Over 50 trailers	\$ 300.00	
	<u>State Health permit required</u>		
532110	Trailers, small (U-Haul-It type) and trucks for hire		13
484110	Transfer Companies, local, per vehicle	\$ 150.00	
336112	Transportation Equipment, manufacturing		14
561510	Travel Bureau, Domestic and Foreign (commissions only used as gross receipts)		22
561731	Tree Surgery		22
441220	Truck, Trailer Dealer (does not include luggage trailers)		2
532110	Truck and Automobile Rental, Leasing or Trucks for Hire (See automobile Rental)		
811118	Truck Repair - Same as Automobile Repair		



484230	Truck Terminal, Each	\$ 300.00	
	<u>State Regulated Code Sec. #37-3-33</u>		
453998	Trunks, retail		13
453998	Trusses, dealers in or agents for		13
611699	Tutoring		24
812991	Uniform Rental		11
812210	Undertaker		27
811420	Upholstery repair		22
443112	Vacuum Cleaners, retail		13
421990	Vacuum Cleaners, wholesale		8
452110	Variety Store		13
453998	Vaults, manufacture and sales	\$ 150.00	
325998	Vulcanizing Shop, repairs		22
441220	Vehicle, dealer in (except autos or similar machines)		13
910001	Vending Machines, sale of products		
	5 or less machines, per machine	\$ 150.00	
	6 or more machines		13
	Vending peanuts and/or peanut products only:		
	5 or less machines	\$ 150.00	

	6 or more machines		13
	<b>Note:</b> All vending machines must bear an appropriate vending machine decal (this will		
	be either a current City of Montgomery decal or one approved by the City for such use).		
	Operators of the Business where vending machines are located will be held responsible		
	that machines do bear the proper decal. Machines that do not comply with this decal		
	requirement will be sealed by a License Inspector, and any one found guilty of illegally		
	breaking such a seal will be subject to a fine of \$50.00.		
	<b>No Machine will be placed in</b>		
	<b>any location that is not properly zoned.</b>		
339999	Venetian Blind, manufacturing		14
541940	Veterinarian		20
311991	Vinegar Manufacturers	\$ 250.00	
444130	Wall Paper, retail		13
422110	Wall Paper, wholesale		8
493100	Warehouse (other than cotton), each	\$ 150.00	
443112	Washing Machines, retail		13
422110	Waste Paper and Rags, wholesale		8
448190	Watchmaker, including repairs		22
454392	Watermelons, sales from stand, including sale from trucks		13

444130	Weather Stripping, dealers in, retail		12
811310	Welding Shops		22
421810	Welding Supplies, wholesale		8
422990	Wholesalers, not otherwise classified		8
722411	* Whiskey - Club	\$ 300.00	
722410	* Whiskey - Lounge	\$ 300.00	
722412	* Whiskey - Lounge, Package Store	\$ 300.00	
722400	* Whiskey - Restaurant	\$ 300.00	
722413	* Whiskey - Special Event	\$ 100.00	
722414	* Whiskey - Special Retail		
	30 days or less	\$ 100.00	
	Over 30 days	\$ 300.00	
422813	Wine, other than table, wholesale	\$ 250.00	
422814	Wine, table, Importer	\$ 250.00	
445320	* Wine, table, retail	\$ 75.00	
422812	* Wine, table, wholesale	\$ 275.00	
	<u>Alcoholic Beverage licenses are State Regulated</u>		
	* <u>through ABC Board and City</u>		
	<u>Council Resolution is Required</u>		
448190	Wigs, retail		13
422990	Wigs, wholesale		8

453998	Woodenware, dealers in, retail		13
811120	Wrecker and Towing Service		22
238990	Wrecking Buildings (See Contractors)		
	<b>The Director of Finance is authorized to identify and code from the North American</b>		
	<b>Industry Classification System (NAICS) any business or occupation not contained</b>		
	<b>in this alphabetical listing. He is further authorized to cost such license.</b>		

## SECTION 36. LICENSE TAX SCHEDULES

SCHEDULE 1 MINIMUM LICENSE \$150.00		
\$25,000	And over	\$150.00 plus \$5.00 per 1,000 in excess of \$25,000

SCHEDULE 2 Minimum License \$250.00		
\$ 100,000	\$ 249,999	\$ 250.00 plus \$2.00 per 1,000 in excess of \$ 100,000
\$ 250,000	\$ 499,999	\$ 550.00 plus \$1.50 per 1,000 in excess of \$ 250,000
\$ 500,000	\$ 999,999	\$ 925.00 plus \$0.65 per 1,000 in excess of \$ 500,000
\$1,000,000	\$1,999,999	\$1,250.00 plus \$0.50 per 1,000 in excess of \$1,000,000
\$2,000,000	And over	\$1,750.00 plus \$0.25 per 1,000 in excess of \$2,000,000

SCHEDULE 3 Minimum License \$400.00		
\$ 100,000	\$ 299,999	\$ 400.00 plus \$0.75 per 1,000 in excess of \$ 100,000
\$ 300,000	And over	\$ 550.00 plus \$0.50 per 1,000 in excess of \$ 300,000

SCHEDULE 4 MINIMUM LICENSE \$350.00		
\$100,000	And over	\$350.00 plus \$0.50 per 1,000 in excess of \$100,000

SCHEDULE 5 MINIMUM LICENSE \$150.00		
\$50,000	And over	\$150.00 plus \$2.50 per 1,000 in excess of \$50,000

SCHEDULE 6 MINIMUM LICENSE \$150.00		
\$50,000	And over	\$50.00 plus \$2.50 per 1,000 in excess of \$10,000

SCHEDULE 7 MINIMUM LICENSE \$150.00		
\$50,000	And over	\$150.00 plus \$2.50 per 1,000 in excess of \$50,000

SCHEDULE 8 Minimum License \$150.00		
\$ 50,000	\$ 249,999	\$ 150.00 plus \$2.25 per 1,000 in excess of \$ 50,000
\$ 250,000	\$ 499,999	\$ 600.00 plus \$1.50 per 1,000 in excess of \$ 250,000
\$ 500,000	\$ 999,999	\$ 975.00 plus \$0.65 per 1,000 in excess of \$ 500,000
\$ 1,000,000	\$ 1,999,999	\$1,275.00 plus \$0.50 per 1,000 in excess of \$ 1,000,000
\$ 2,000,000	\$24,999,999	\$1,775.00 plus \$0.25 per 1,000 in excess of \$ 2,000,000
\$25,000,000	And over	\$7,525.00 plus \$0.125 per 1,000 in excess of \$25,000,000

SCHEDULE 9 MINIMUM LICENSE \$150.00		
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SCHEDULE 10 MINIMUM LICENSE \$350.00		
\$100,000	And over	\$350.00 plus \$1.25 per 1,000 in excess of \$100,000

SCHEDULE 11 MINIMUM LICENSE \$200.00		
\$50,000	And over	\$200.00 plus \$2.00 per 1,000 in excess of \$50,000

SCHEDULE 12 MINIMUM LICENSE \$150.00		
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\$ 50,000	\$ 99,999	\$150.00 plus \$2.00 per 1,000 in excess of \$ 50,000
\$100,000	\$199,999	\$250.00 plus \$1.00 per 1,000 in excess of \$100,000
\$200,000	And over	\$350.00

SCHEDULE 13 MINIMUM LICENSE \$150.00		
\$27,500	And over	\$90.00 plus \$3.375 per 1,000 in excess of \$10,000

SCHEDULE 14 MINIMUM LICENSE \$150.00		
\$ 100,000	\$ 999,999	\$ 150.00 plus \$1.00 per 1,000 in excess of \$ 100,000
\$ 1,000,000	\$ 1,999,999	\$1,050.00 plus \$0.50 per 1,000 in excess of \$1,000,000
\$ 2,000,000	\$2,000,000,000	\$1,550.00 plus \$0.25 per 1,000 in excess of \$2,000,000
\$2,000,000,000	And over	\$501,125.00

SCHEDULE 15 MINIMUM LICENSE \$150.00		
\$ 50,000	\$ 99,999	\$150.00 plus \$2.00 per 1,000 in excess of \$ 50,000
\$ 100,000	\$149,999	\$250.00 plus \$1.25 per 1,000 in excess of \$100,000
\$150,000	\$199,999	\$313.00 plus \$0.75 per 1,000 in excess of \$150,000
\$200,000	And over	\$350.00

SCHEDULE 16 MINIMUM LICENSE \$150.00		
\$45,000	And over	\$300.00

SCHEDULE 17 MINIMUM LICENSE \$150.00		
\$ 50,000	\$99,999	\$150.00 plus \$2.40 per 1,000 in excess of \$ 50,000
\$100,000	And over	\$270.00 plus \$1.00 per 1,000 in excess of \$100,000

SCHEDULE 18 MINIMUM LICENSE \$150.00		
\$ 10,000	\$ 499,999	\$ 150.00 plus \$2.00 per 1,000 in excess of \$ 10,000
\$ 500,000	\$ 999,999	\$1,130.00 plus \$1.00 per 1,000 in excess of \$ 500,000
\$ 1,000,000	\$1,999,999	\$1,630.00 plus \$0.50 per 1,000 in excess of \$1,000,000
\$2,000,000	And over	\$2,130.00 plus \$0.25 per 1,000 in excess of \$2,000,000

SCHEDULE 19 MINIMUM LICENSE \$250.00		
\$100,000	And over	\$250.00 plus \$1.00 per 1,000 in excess of \$100,000

SCHEDULE 20 MINIMUM LICENSE \$150.00		
\$20,000	And over	\$150.00

SCHEDULE 21 MINIMUM LICENSE \$150.00		
\$ 50,000	\$174,000	\$150.00 plus \$2.00 per 1,000 in excess of \$50,000
\$175,000	And over	\$400.00

SCHEDULE 22 MINIMUM LICENSE \$150.00		
\$50,000	And over	\$140.00 plus \$1.00 per 1,000 in excess of \$50,000

SCHEDULE 23 MINIMUM LICENSE \$150.00		
\$ 35,000	\$ 34,999	\$150.00 plus \$3.00 per 1,000 in excess of \$ 35,000
\$100,000	\$199,999	\$345.00 plus \$1.00 per 1,000 in excess of \$100,000
\$200,000	And over	\$445.00 plus \$0.75 per 1,000 in excess of \$200,000

SCHEDULE 24 MINIMUM LICENSE \$150.00		
\$125,000	And over	\$50.00 plus \$1.00 per 1,000 in excess of \$25,000

SCHEDULE 25 MINIMUM LICENSE \$150.00		
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SCHEDULE 26 MINIMUM LICENSE \$150.00		
\$25,000	And over	\$150.00 plus \$5.00 per 1,000 in excess of \$1,000

SCHEDULE 27 MINIMUM LICENSE \$150.00		
\$25,000	And over	\$250.00

NOTE: RETAIL LICENSE REQUIRED FOR SALE OF CASKETS, SHROUDS, ETC.

SCHEDULE 28 MINIMUM LICENSE \$150.00		
\$20,000	And over	\$200.00

SCHEDULE 29 MINIMUM LICENSE \$150.00		
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SCHEDULE 30 MINIMUM LICENSE \$150.00		
\$35,000	And over	\$150.00 plus \$2.00 per 1000 in excess of \$10,000

SCHEDULE 31 MINIMUM LICENSE \$150.00		
\$175,000	And over	\$150.00 plus \$0.50 per 1000 in excess of \$175,000

## **SECTION 37. SPECIAL LICENSES**

### **A. Delivery License.**

- (a) In lieu of any other type of license, a taxpayer may at its option purchase for \$150.00 plus the issuance fee, a delivery license for the privilege of delivering its merchandise in the City if the taxpayer meets all of the following criteria:
- (1) Other than deliveries, the taxpayer has no other physical presence within the City or its police jurisdiction;
  - (2) The taxpayer conducts no other business in the City other than delivering merchandise and performing the requisite set-up and installation of said merchandise;
  - (3) Such delivery and set-up and installation is performed by the taxpayer's employees or agents, concerns the taxpayer's own merchandise in the City, and is done by means of delivery vehicles owned, leased, or contracted by the taxpayer;
  - (4) The gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered shall not exceed seventy-five thousand dollars (\$75,000) during the license year;
  - (5) Any set-up or installation shall relate only to (i) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and (ii) the merchandise so delivered;
  - (6) If at any time during the current license year the taxpayer fails to meet any of the above stated criteria, then within 10 days after any of said criteria have been violated or exceeded, the taxpayer shall purchase all appropriate business licenses from the City for the entire license year and without regard to this section.



- (b) Mere delivery of the taxpayer's merchandise by common carrier shall not allow the City to assess a business license tax against the taxpayer, but the gross receipts derived from any sale and delivery accomplished by means of a common carrier shall be counted against the seventy-five thousand (\$75,000) limitation described in the preceding section if the taxpayer also during the same license year sells and delivers into the taxing jurisdiction using a delivery vehicle other than a common carrier.
- (c) A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.
- (d) The delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.

The purchase of a delivery license shall not, in and of itself, establish nexus between the taxpayer and the City for purposes of the taxes levied by or under the authority of Title 40 of the Code of Alabama or other provisions of law, nor does the purchase of a delivery license conclusively determine that nexus does not exist between the taxpayer and the City.

## **B. CONTRACTORS**

Any person other than one who is constructing a building to live in or otherwise occupy as owner who shall undertake to assume authority or control, or who has or assumes authority or control or who supervises, manages or directs the work of others, or who is delegated by the owner to do so, in the erection, construction, alteration or repair of any building, structure or character, or any part thereof including air conditioning, roofing, painting, wallpapering, wrecking, tin work of any kind, manufacturing or installing metal or wood awnings or grading, ditching or paving within the City of Montgomery, whether done by special contract or in connection with or incidental to building or repairing work, shall be deemed to be a contractor and shall pay the applicable license tax.

In calculating the amount of license tax based on gross receipts to be paid by: (i) the general contractor, said contractor shall deduct from such calculations the amount of payments to sub-contractors which sub-contractors have been licensed by the City and paid the license tax on its gross receipts from said project; or (ii) the general contractor, sub-contractor or any other contractor, said contractor shall deduct from such calculations the amount paid by said contractor to the City or other municipalities where such business was transacted or work was performed, for permits, including building permits, plumbing, electrical, mechanical and gas permits.

Any person who undertakes through sub-contract to do any part of the above described work shall also be deemed to be a contractor and shall pay the applicable license tax. Sub-contractors are those persons who are paid by the Contractor or the job and who are not on the contractor's regular payroll. To be on a regular employee payroll, taxes and social security must be withheld by the contractor.

No permit will be issued by the City Building Division until:

- (a) the applicable license tax has been paid to the License and Revenue Division,
- (b) proper permit fees have been paid to the City Building Division, and
- (c) the contractor has furnished either the City Building Division or the City License Division with a list of the names and addresses of all subcontractors to be used on the job or project.

If all sub-contracts have not been closed or awarded at the time application is made for permit, the contractor shall furnish in writing, the names and addresses of sub-contractors upon awarding the work under any sub-contract and he shall not allow the work under any sub-contractor to proceed until the said sub-contractor shall have exhibited to him his City license to do such business in the City of Montgomery for the current year.

In regards to those contractors on which permits are obtained from the City Building Division, the contractor will, after the work is completed, report to the City Building Division the actual cost of the completed project or job and shall at that time pay any additional amount that may be due.

**C. Gasoline and Oil License Tax:**

(1) When used in this article, the term gasoline means and includes gasoline, naptha, and any and all other liquid motor fuels or any devices or substitutes therefore, commonly used in combustion engines, but shall not be held to apply to lubricating oil or greases or to those products known commercially as "Kerosene oil," or "crude oil," when used for lighting or heating in homes and public buildings, but shall apply to such fuels when used for any other purposes whatsoever.

(a) The term "person" means and includes an individual, firm, corporation, partnership, company trustee, agency or association, and any agent, servant, employee, or officer thereof, singular or plural.

(b) The term "distributor" and the term "seller" each shall mean and include person, as the word "person" is defined, who shall engage in the business of selling, distributing, delivering, storing, or withdrawing from storage, gasoline, as the word "gasoline" is above defined, or kerosene oil, within the corporate limits or police jurisdiction of the City of Montgomery, Alabama.

(c) The term "retail dealer" shall mean and include any distributor or seller as the word "distributor" and "seller" are above defined, who is engaged in the business of selling, distributing, delivering, storing or withdrawing from storage gasoline, as the word

“gasoline” is above defined, or kerosene oil, within the corporate limits or police jurisdiction of the City of Montgomery, Alabama in broken quantities.

- (d) The term “storer” means and includes any person, as the word “person” is above defined, who ships or causes to be shipped gasoline, as the word “gasoline” is above defined, or kerosene oil, into the City of Montgomery, Alabama, including its police jurisdiction, in lot quantities of as much as 50 gallons, and there stores the same and withdraws or uses the same for any purpose.

(2) Every distributor, seller, or storer, as hereinabove defined, shall pay an excise tax to the City of Montgomery, Alabama, and a privilege license tax (hereinafter “license tax”) is hereby fixed and created, in addition to license tax levied by and set out in Schedule “G” of this License Code, a sum and amount equal to four cents on each and every gallon of gasoline and kerosene oil sold, distributed or delivered within the corporate limits, and two cents on each and every gallon of gasoline and kerosene oil sold, distributed, or delivered within police jurisdiction, of said City, such tax to be due and payable as hereinafter set forth; provided, however that where such excise tax shall have been paid by a distributor, seller, or storer, such payment shall be sufficient, the intention being that such license tax shall not be paid but once; provided further, however, that such seller, distributor, or storer, in order to be exempt under this provision shall first comply with the provision of sub-section (3) of this article. Every distributor, seller, or storer as defined in sub-section (1) of this article shall be exempt from the payment of said license tax on withdrawals from storage which are for the purpose of resale, use or reshipment to points outside the corporate limits and police jurisdiction of said City; provided, however, that to obtain such exemption such distributor, seller, or storer entitled to such exemption shall furnish to said City a sworn written statement on the 20<sup>th</sup> day of each and every month showing a full, true and accurate total of sales

to each reseller or consumer outside of said corporate limits. Any such distributor, seller, or storer who knowingly or willfully furnishes a false statement with reference to total sales to any reseller or consumer outside the corporate limits of said City shall be guilty of an offense against the City of Montgomery and in addition thereto, the City Council of the City of Montgomery may at its discretion, revoke the business license of any such distributor, seller, retail dealer or storer.

Where kerosene is sold at wholesale to be used in the manufacture of insecticides, stock sprays, hair dressings, or straighteners, etc. when used as a base of such products, or similar products, no tax shall be levied or collected.

(3) Any seller, distributor, or storer selling, distributing or delivering gasoline or kerosene oil purchased in whole from any other seller, distributor, retail dealer, or storer, who has paid the excise tax thereon as herein fixed, shall not be required to pay any excise tax hereunder based on the sale, distribution, or delivery of such gasoline and kerosene oil so purchased; provided, however, that in order to obtain such exemption such seller, distributor, or storer must on or before the 20<sup>th</sup> day of each and every month file with the Revenue Administrator a written statement, sworn to and subscribed by such seller, distributor, retail dealer or storer, showing each and every purchase of procurement of gasoline and kerosene oil made by such seller, distributor, or storer during the calendar month next preceding, together with the name of the person from whom purchased or procured, and the disposition thereof by such seller, distributor, retail dealer, or storer claiming the exemption.

(4) Each and every distributor, seller, and storer except such as claim and obtain exemption under the provisions of sub-section (3) of this article shall, on or before the 20<sup>th</sup> day of each and every month, file with the Revenue Administrator on forms prescribed by the City a sworn, written statement of the amount and quantity of all gasoline and kerosene oil sold, distributed or delivered by such distributor, seller, retail dealer, or storer within the corporate limits of said City, and of the amount and quantity of all gasoline and kerosene oil sold,

distributed or delivered by such distributor, seller, retail dealer, or storer within the police jurisdiction of said City during the calendar month next preceding, and which also shall contain a detailed, itemized statement of the amount and quantity of all gasoline and kerosene oil sold, distributed, or delivered to any other distributor, seller, retail dealer or storer, as defined in this ordinance; and any distributor, seller, retail dealer or storer failing, refusing or omitting to file such statement within the time herein prescribed shall be guilty of an offense against the City of Montgomery, which shall be a continuing offense, and each day that such default continues shall constitute a separate offense.

#### **D. Transients or Itinerants**

Each person, firm, or corporation doing business in the City of Montgomery whereby said person, firm, or corporation does not have a permanent location within the City and whereby said business is transient or itinerant, the license tax is fixed as follows:

(1) \$300.00 per event to cover merchandise or services under Schedule AG.

(2) Licenses issued under this section shall be for a period not to exceed 180 calendar days and must specify dates the business is to operate.

(3) License will be issued on a one-time basis and will cover only one sale.

(4) Licenses must indicate location of business, which must be approved by both Zoning, Building, and Fire Departments. If licensee is operating from a truck, off-loading from the truck is not permitted, except for sales, unless the off-loading is to place merchandise in a building that has been approved for occupancy by the Zoning, Building, and Fire Departments.

(5) A sales tax deposit to be placed in escrow shall be collected on all taxable sales based on the value of the items to be sold.

### **SECTION 38. SPECIAL EVENTS – TEMPORARY**

Temporary events that take place within the City such as, but not limited to, arts and crafts, holiday merchants, shall be licensed on a transient license as a group or individually at the discretion of the Revenue Administrator or License Inspector. The schedule for the various special events is on file in the Revenue Office.

### **SECTION 39. EXCHANGE OF INFORMATION**

(A) The Revenue Administrator may exchange tax returns, information, records, and other documents secured by the City of Montgomery, with other municipalities adopting similar ordinances for the exchange of taxpayer information, or with County or State authorities. The Revenue Administrator may charge a reasonable fee for providing such information or documents. Any tax returns, information, records, or other documents so exchanged shall remain subject to the confidentiality provisions, restrictions, and criminal penalties for unauthorized disclosure as provided under State or City law.

(a) Any such exchange shall be for one or more of the following purposes:

(1) Collecting taxes due.

(2) Ascertaining the amount of taxes due from any person.

(3) Determining whether a person is liable for, or whether there is probable cause for believing a person might be liable for, the payment of any tax to a State, County, or City agency.

(b) Nothing herein shall prohibit the use of tax returns or tax information by the City in the proper administration of any matter administered by the Revenue Division. The Revenue Administrator may also divulge to a purchaser, prospective purchaser as defined pursuant to the regulations of the Alabama Department of Revenue, or

successor of a business or stock of goods the outstanding sales, use, or business tax liability of the seller for which the purchaser, prospective purchaser as defined pursuant to the regulations of the Alabama Department of Revenue, or successor may be liable pursuant to the *Code of Alabama* §40-23-25, §40-23-82, or §40-12-224 (1975).

#### **SECTION 40. LICENSES IN POLICE JURISDICTION**

A person, firm, association or corporation engaged in any business outside the City but within its police jurisdiction shall pay one-half the amount of the license imposed for like business within the City.

#### **SECTION 41. EFFECTIVE DATE**

This ordinance shall become effective on and after January 1, 2008 and each subsequent year thereafter.

#### **SECTION 42. SEVERABILITY**

The sections, paragraphs, sentences, clauses and phrases of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional by a court of competent jurisdiction, then such ruling shall not affect any other paragraphs and sections, since the same would have been enacted by the City of Montgomery council without the incorporation of any such unconstitutional phrase, clause, sentence, paragraph or section.



**SECTION 43. REPEALER**

All ordinances or parts of ordinances or of the Municipal Code in conflict with the provisions of this ordinance are hereby repealed.

ADOPTED this 18<sup>th</sup> day of December, 2007.

APPROVED: Veto  
12/26/07

Brenda Gale Blalock  
BRENDA GALE BLALOCK, CITY CLERK

BOBBY N. BRIGHT, MAYOR

01-02-08 - Council over-ruled  
veto & adhered to  
Ordinance.

Brenda Gale Blalock

*Reasons for Veto:*

- 1) Fails to set out clearly the city's authority to ~~revoke~~ a business license for any business which intentionally hires illegal immigrants, while performing its work in the City of Montgomery.

~~BOBBY N. BRIGHT~~

2) I disagree with the increase of license fees in Montgomery  
Bobby Bright  
12/26/07